

SIKKIM



GOVERNMENT

GAZETTE

**EXTRAORDINARY
PUBLISHED BY AUTHORITY**

Gangtok

Saturday 9th December, 2017

No. 624

**GOVERNMENT OF SIKKIM
FINANCE, REVENUE AND EXPENDITURE DEPARTMENT
COMMERCIAL TAXES DIVISION
GANGTOK**

No. 61/2017–State Tax

Dated: 15th November, 2017

NOTIFICATION

In exercise of the powers conferred by sub-section (6) of section 39 read with section 168 of the Sikkim Goods and Services Tax Act, 2017 (9 of 2017) and section 20 of the Integrated Goods and Services Tax Act, 2017 (13 of 2017), and in supersession of notification No. 42/2017-State Tax, dated the 13th October, 2017, except as respects things done or omitted to be done before such supersession, the Commissioner, hereby extends the time limit for furnishing the return in **FORM GSTR-5A** for the month of July, 2017, August, 2017, September, 2017 and October, 2017 by a person supplying online information and database access or retrieval services from a place outside India to a non-taxable online recipient referred to in section 14 of the Integrated Goods and Services Tax Act, 2017 and rule 64 of the Sikkim Goods and Services Tax Rules, 2017, till the 15th day of December, 2017.

**Dipa Basnet
Secretary
Commercial Taxes Division
Finance, Revenue & Expenditure Deptt.
FILE NO.GOS/CTD/2009-2010/16-1C (9) VOL-II**